

ASSEMBLY BILL

No. 1087

Introduced by Assembly Member Ma

February 27, 2009

An act to amend Section 401.3 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1087, as introduced, Ma. Property taxation: assessment.

Existing law requires the assessor to assess all property subject to general property taxation on the lien date, as provided.

This bill would make a technical, nonsubstantive change to that provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 401.3 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 401.3. The assessor shall assess all property subject to general
- 4 property taxation on the lien date as provided ~~in~~ by Articles XIII
- 5 and XIII A of the Constitution and any legislative authorization
- 6 thereunder.

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